

## ABSTRAK

Tujuan perusahaan adalah untuk memaksimalkan nilai perusahaan dalam jangka panjang. Adapun salah satu nilai perusahaan tercermin dalam *Price to Book Value*. Keberhasilan perusahaan menciptakan nilai tersebut tentunya memberikan harapan kepada pemegang saham berupa keuntungan yang lebih besar pula (Agus Sartono, 2009). Faktor yang mempengaruhi *price to book value* antara lain *Debt to equity Ratio*, *Return on Equity* dan *Dividend payout ratio* (Ade Wina Sonia:2015 , Siti Melani:2014)

Penelitian berjudul pengaruh *debt to equity ratio*, *return on equity* dan *dividend payout ratio* terhadap *price to book value* studi kasus pada perusahaan sektor aneka industri tahun 2010-2012. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *debt to equity ratio* (DER) terhadap *price to book value* pada perusahaan sektor aneka industri, untuk mengetahui pengaruh *return on equity* (ROE) terhadap *price to book value* pada perusahaan sektor aneka industri, untuk mengetahui pengaruh *dividend payout ratio* (DPR) terhadap *price to book value* pada perusahaan sektor aneka industri. Metode yang digunakan adalah metode deskriptif kuantitatif dengan menggunakan analisis regresi berganda.

Dari hasil penelitian yang dilakukan diperoleh kesimpulan bahwa *debt to equity ratio* berpengaruh negatif dan signifikan secara statistik terhadap *price to book value*, *return on equity* berpengaruh positif dan signifikan secara statistik terhadap *price to book value*, *dividend payout ratio* tidak memiliki pengaruh signifikan secara statistik terhadap *price to book value* dan pengaruh *debt to equity ratio*, *return on equity* serta *dividend payout ratio* simultan terhadap *price to book value* adalah signifikan.

Kata Kunci: *debt to equity ratio*, *return on equity*, *dividend payout ratio* *price to book value*.

## **ABSTRACT**

*The company's goal is to maximize the company's value in the long term . As one of the company's value is reflected in the Price to Book Value. The success of the company creates value certainly gives hope to the shareholders in the form of larger profits as well ( Agus Sartono , 2009). Factors affecting the price to book value are Debt to equity Ratio , Return on Equity and Dividend payout ratio ( Ade Vienna Sonia : 2015 , Siti Melani : 2014 ).*

*The study entitled influence of debt to equity ratio , return on equity and dividend payout ratio of the price to book value in the company case studies of various sectors of the industry in 2010-2012 . The purpose of this study was to determine the effect of debt -to-equity ratio ( DER ) of the price to book value in the miscellaneous industry sectors , to determine the influence of return on equity ( ROE ) of the price to book value in the miscellaneous industry sectors , to determine the effect of dividend payout ratio ( DPR ) on the price to book value in the miscellaneous industry sectors. The method used is quantitative descriptive method with multiple regression analysis .*

*The results of research conducted was concluded that the debt to equity ratio has negative and statistically significant on the price to book value , return on equity and positive effect was statistically significant on price to book value , dividend payout ratio does not have a statistically significant effect on price to book value , the effect of the debt to equity ratio , return on equity and dividend payout ratio simultaneously on price to book value is significant.*

*Keywords: debt to equity ratio, return on equity, dividend payout ratio, price to book value*